

House Engrossed

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

CHAPTER 102

HOUSE BILL 2054

AN ACT

AMENDING SECTION 41-608, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-620; RELATING TO INDIVIDUAL INCOME TAX REFUNDS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 41-608, Arizona Revised Statutes, is amended to
3 read:

4 41-608. Veterans' donations fund

5 A. The veterans' donations fund is established consisting of monies,
6 gifts and contributions donated to the department and monies deposited
7 pursuant to sections 28-2414, 28-2453, 28-2454, and 28-2455 AND 43-620. The
8 department shall administer the fund. Monies in the fund are continuously
9 appropriated. The monies in the fund are exempt from the provisions of
10 section 35-190 relating to lapsing of appropriations.

11 B. The director or the director's designee may solicit and receive
12 donations, including in-kind donations, from the public for veterans. The
13 director shall deposit, pursuant to sections 35-146 and 35-147, the monetary
14 donations in the veterans' donations fund. Monies in the fund are subject to
15 state auditing procedures. The donations may be used for the benefit of the
16 veterans within the state of Arizona at the discretion of the director.

17 C. The director shall inventory and account for the use of any
18 tangible personal property donated to the fund.

19 D. On notice from the director, the state treasurer shall invest and
20 divest monies in the fund as provided by section 35-313, and monies earned
21 from investment shall be credited to the fund.

22 Sec. 2. Title 43, chapter 6, article 1, Arizona Revised Statutes, is
23 amended by adding section 43-620, to read:

24 43-620. Contribution to veterans' donations fund

25 A. THE DEPARTMENT SHALL PROVIDE A SPACE ON THE INDIVIDUAL INCOME TAX
26 RETURN FORM IN WHICH THE TAXPAYER MAY DESIGNATE AN AMOUNT OF THE TAXPAYER'S
27 REFUND AS A VOLUNTARY CONTRIBUTION TO THE VETERANS' DONATIONS FUND
28 ESTABLISHED BY SECTION 41-608.

29 B. AFTER SUBTRACTING ANY SETOFF FOR DEBTS PURSUANT TO SECTION 42-1122,
30 THE DEPARTMENT OF REVENUE SHALL SUBTRACT THE DESIGNATED AMOUNT FROM THE
31 REFUND DUE THE TAXPAYER AND TRANSFER IT TO THE DEPARTMENT OF VETERANS'
32 SERVICES FOR DEPOSIT IN THE VETERANS' DONATIONS FUND. THE DEPARTMENT OF
33 REVENUE SHALL DETERMINE THE INITIAL ADMINISTRATIVE COST OF THIS SECTION AND
34 REPORT THE AMOUNT TO THE DEPARTMENT OF VETERANS' SERVICES. THE DEPARTMENT OF
35 VETERANS' SERVICES SHALL TRANSFER THAT AMOUNT TO THE STATE GENERAL FUND.

36 C. THE TAXPAYER MAY ALSO DONATE ANY AMOUNT TO THE VETERANS' DONATIONS
37 FUND, IN LIEU OF OR IN ADDITION TO THE DESIGNATED PORTION OF THE TAX REFUND,
38 BY AN APPROPRIATE INDICATION ON THE RETURN AND BY INCLUDING THAT AMOUNT WITH
39 THE RETURN.

40 Sec. 3. Effective date

41 This act is effective and applies to taxable years beginning from and
42 after December 31, 2006.

APPROVED BY THE GOVERNOR APRIL 12, 2006.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 12, 2006.